G R S App I IX 4]

194 2

File No 102 42

Previous References
MR 8740-23 ( )

Serial Nos 161-29

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos 3

Part B for 17 Dec 43

SUBJECT

Arrears due on certain vacant Sites in Jaffna MC

2 Mr D C Chelvadurai Dist Commissioner
£ 9617-8 & 24343
Lands Ltr Re Remission of arrears of taxes due by owners of Vacant Sites in Jaffna MC

IRK 30/4

From the D.C. at the Taluq
No. A6 2634/41 dt. 3.11.42
Requests orders as to how the question re the arrears of municipal taxes on certain vacant sites to be the Taluq. Minimum Holding should be disposed

1) The report shows that the defaulters are either absent from Town or unknown, and it is stated that it is not desirable to take possession of these lands through civil courts, as the procedure seems to involve much more expenditure than the actual cost of the land itself

2) It is suggested by the Assistant Comptroller that as the lands may be assessed to the Holding Tax or the tax on such lands may be waived every year. But the Board desires to amend the Regulation so that such sites may be disposed by the Board on the receipt of applications by the Khatedars seeking purchase has right in favour of Board. An instance of this kind is brought to notice, by the D.C. wherein the Municipal Commissioner has not yet received the regularisation of the owner to his site in favour of Board. Though no legal document has been executed as the owner is stated to be very poor no executes this document on a stamped paper agreeing to do so

3) In a case similar to the one

Arrears due on certain vacant sites in Tagalmarg

Rel 108-42-

2861/L

2861/L

2 41 32-3 — T
Rel 108-42-8

D No 916/L

under reference a go was issued directing to waive the arrears of taxes of less than Rs5/- each and to retain those of Rs5/- and above in the accounts of the Mully for 3 years as per clause (5) of Rule 82, Rel Accounts-Manual. But the question of resuming such sites after certain period by the Rel dl without having recourse to civil courts is ordered to be examined in the Law section, at para 15 of the linked file

4) The proposal of Rel dl to amend the Regulation may perhaps be referred to the Law section for consideration and in the meanwhile a go, similar to the one (referred to above) issued, in this case also

Rea 15) for orders
GS 2/12

6) R. Dept ✓ rights.
1/4/12/Rev

7) A subject in another connection is under consideration, and certain information is also called for in the matter from the Dcs of Distts. If approved this will be linked with the connected file

My general file as in the Law Section having been sent there on 4/8/41 vide No 987/Rev dt 31/12/Rev

Rea 9/12
GS 9/12

8) P.A submit with a copy of the letter issued to the Dcs of Distts in that file
9/12/Rev

9) + copy of letter (Rev L 5823-31) Rel 108-42-18 & 10 12 42 requested at para 8 is submitted pl.

Rea 11/12
GS 11/12

10) Effective steps to be taken in two points in this file (1) relating to the working of the area amounting to Rs 86/- during by persons who are not in regularly possession of such lands on Govt land against the resumption orders and (2) Pl put up Rel 108-42-18 for taking necessary action

11/12

Serial No

Extract from Govt Order No M/108-42-408 dated 9/6/42 Ann 916 (M/V) 42-43

U.O.Note 137/C LAD 1891 Spl } dt 16 9 42 from Committee dt 17 9 42

11 As seen from a special audit of the Mohatarfa Accounts of this Municipality that has just been concluded, this Municipal Council has written off the following sums since 1932-33. These arrears relate to both existing and absent assessees

Year	Amount
1932-33	Rs 451--9--4
1933-34	130--8--0
1934-35	
1935-36	826--0--0
1936-37	6,426-11--6
1937-38	860--5--0
1938-39	594--0--0
1939-40	986-12--4
1940-41	664-11--8

3 This seems however, to be the first occasion on which they have applied for higher sanction presumably in accordance with G O No L 8265-M1 89-40-25 dated 16-5-1941

12 4 In the procedure prescribed for the recovery of taxes in Chapter VIII of the Town Municipal Regulation, it is taken for granted, that the assessees are known, and that some movable property belonging to them exists In the present case it is stated, that the owners are unknown, and that the whole of the unrecovered taxes relate to vacant sites The write-off of sums of this kind would be covered by para 84(2) of the M A M as the defaulters do not exist and there is of course no property of theirs to be attached either within the Municipal limits or elsewhere There is no use keeping such items on the Register for more than a year in the case of sums

NOTE—Contn Sheet

Serial No

of less than Rs 5/- also, as there is not any chance of their recovery If, as stated, the owners are unknown there is no objection to sanction the write off claims of less than Rs 5/- each now recommended, those of Rs 5/- and above being retained for three years as per clause (5) Of Rules 82 of M A M provided the requirements of rules-55(Note 2) and-84 of A M M have been complied with

13 - As the law stands at present these sites cannot become the property of the Municipality without resort to the Civil-Court But this course involves often, much more expenditure than many of our Municipalities can afford, and it may not be worth while either As the law stands at present till the property becomes the property of the Municipal Council, by a suit filed by it, if any, the present procedure of annually raising the demand and writing it off as irrecoverable at the close of the year will have to continue, if the books of the Municipality are not to be heavily burdened with irrecoverable arrears

rd Mr Thamanna
complete
11/2/[illegible]

(W) The question of vacant sites & non payment of taxes to the Municipalities have become too Common features making Directions expensive for proper & civil courts unreasonable delay in effecting recovery of dues The question of resorting to sales for non payment of taxes varying to additional periods to lawyers without having recourse to Civil Courts may be examined in the Law sects

[illegible]
12/10/[illegible]

There are two questions to be dealt with in this file — (1) The first one relates to the write off of Rs 86/4- being the arrears of rents due by certain arrears of Vacant sites in Jorgalan mauza and (2) the second one is about the action to be taken in respect of Vacant sites in other towns where the area of the plot in hand is less than the minimum area prescribed in the Rent Rules for grant of such sites.

(a) In regard to the first question, extracts of the opinion of the Committee in a similar case which arose in the Municipal Committee — is putting the Committee will be requested to state whether the Committee may be taken in regard to the dues of Rs 86/4 — in this case.

(b) In regard to the second question, this matter will be referred to the Rent Rules for grant of sites in the first case as mentioned by the Assistant Commissioner.

Lambardar 19/1/43

(c) Case 19-1-43

SECY LA 86.4.

GOVT A/c

5 D 20-1-43 VOL

rd 434/Spl

Forwarded with reference to Compliments to the Committee for the Govt of Punjab for their opinion in the matter (vide portion B.O

Assistant Commissioner Jhang

ONO 70/CLRB 21 1 43

20/1/43 Jhang

2861/L

Continuation Sheet. File No / Current No of Page

~~PL 505/5/51 dated 13-3-43~~

U.O No 376/C L A D Dated the 8th March 1943

(1)

Returned with compliments

1) the sum of Rs 86-2-0 may be written off on the analogy of the Government Order already issued in a similar case if the Municipal Council have exhausted all possible remedies for recovering the dues

nn)

M Viraraja Rao
COMPTROLLER
6/3/43

Cus 13 3 43
Draft 8 ok
for 13/3/43

Off q : w put up

2) It will be seen from Flag C that a sum of Rs 86/2/0 is due from nine persons for the Jaffna Municipal, on account of Vacant site tax, for the year 1925-26 in some cases the whereabouts of the Khateedars are said to be not known Hence the notices of the said amounts proposed

3) In the case of the seven Jaffna Municipal amounts were standing written off (vide paras 11, 12 & 13 of the notes in regard) The Controller has recommended that similar action may be taken in this case also (vide para above)

4) The other question as to what the vacant site dues should be dealt with is under consideration separately

Horses due on certain vacant sites in Jaffa 6732/42

Continuation Sheet M File No / Current No 108 of 1 Shts Page 1

11037/1630

A

Yo Mr Asst Sec to Mr Lapping

Law Sec 11/3/43

Yo May be approached re the question of resuming or taking possession of these practically unclaimed lots shall we examine and say the Law Section

1 Mar 1943 SS

Law 16-3-43

Sec 20 3 43

Law 22-3-43

1) Letter

Yo Resubmitted 27/3/43

TYPING SECTION 22 MAR 1943 GEN & REV SECTT

G.O no L 9617-8/ 9 Dec 43 Sanctions the waiving of a sum of £8 8s-0d to Mrs D.C. Chisholm wife of Commissioner for Lands

OFFICE OF THE MINISTER FOR L S G & P H Date 16 MAR 43 No 7637

2a) Reminded Mr Lapping

Yo Sec 13/3 Law 2a) People may present to the Law Section for stating the stage in which the question rests to at present stands

Law 241/42 27th March 43

Asst Sec Law 26/3/43

Sec 26/3

5732

Arrears due on certain vacant sites in Jagalur

Continuation Sheet | File No / Current No 280RL | of | Page

2861

Submitted

It is submitted that the file referred to in para 29 supra which relates to the question of resumption of Municipal sites for non-payment of municipal taxes (diary no P2810/42 has been forwarded to the Legs section on 2.3.43

This will also be therefore sent in Continuation to the Legs section for noting regarding para 29 supra (the stage at which the question stands)

Revd 3/3 (Legs section) 3/3

OFFICE OF THE ... No 2-V ... 43 ... REPRESENTATIVE ... ASSEMBLY ... LEGISLATIVE COUNCIL

3/3/43 Action is being taken to draft an amendment in file bearing No P 2810/42 as per orders passed thereon

2/4/43 2/4

BXR 2/4/43

(Post BR)

This file will now be returned to the L S Cs Branch, if appd

Revd 3/4

3/4

3/4/43

May be recorded now. When the Laws promulgated, the question raised by the D.C. Chitradurga yet automatically solved

For 3/4

By 3/4

No A6 2639/41-42
Encls two files

Offic of the Deputy Commissioner,
Chitaldrug District,
Dated, Chitaldrug 3rd November 1942

From

R P Mallappa, Esq, B A, LL B,
Deputy Commissioner,
Chitaldrug District

To

C Narayanaswamy Naidu, Esq, B A, B L,
Secretary to Government,
Law Department, Bangalore

Sir,

Arrears due on certain vacant sites in Jagalur Municipality

I have the honour to state that an observation has been made in the notes of inspection by the Assistant Comptroller on the accounts of the Jagalur Municipality held on 1st May 1940, to the effect that part of the arrears relate to tax on vacant sites whose owners are absent from town and against whom coercive action cannot be taken, that it may not be worthwhile obtaining possession of these properties through Civil Court and that as there is no other legal course open except to acquire the properties, the question of remitting the arrears due, periodically may be considered

2 This observation of the Assistant Comptroller was placed before the Municipal Council at its meeting dated 7th October 194 and it was resolved that the Regulation may be so amended as to permit the resumption of sites by the Municipality which may be granted on receipt of applications for the same, from the parties who may appear and apply for them subsequently A statement showing the names of the khatedars, the assessment due and the value of the sites is enclosed in the records

3 Under Section 24 of the Minor Municipalities Act of [illegible] the Municipality is empowered to acquire and hold property But such an acquisition will only be necessary when the properties

are required for a public purpose In the present case the Municipality has no interest to acquire the properties through Civil Court as they are not very valuable and it is also not desirable to invest further amounts for filing suits and then taking possession as the total tax ~~is~~ due is very heavy compared with the value of the properties The suggestion of the Assistant Comptroller for acquisition cannot be recommended in view of the fact that there is no necessity for acquiring them and the only course now open is to write off the tax due, every year

4 I have herewith forwarded the connected file of papers for favour of orders of Government

5 In this connection, I may state that in several Municipalities there are instances where owners of sites give application to the Municipal Councils, relinquishing their properties which are not required by them, in favour of the Municipal Councils, and the Municipal Councils are accepting such relinquishments through such acts of the Councils are not supported by any provisions in the Municipal Acts Under Section 24 of the Minor Municipalities Act and Section 50(1) of the Town Municipalities Act, the properties in such cases could be sold by the owners to the Municipal Councils and such conveyances have to be regularised by having recourse to the provisions of the Land Acquisition Act so that the Municipal Councils may have an indefeasible title to the properties But in many cases the owners will be too poor even to execute the sale deeds and getting them registered An instance of the kind is noticed in the enclosed file of records wherein the Municipal Council of Molakalmuru has accepted the resignation of one Mr Adavani Siddappa to site Nos 34(a) and 36(a) and he has also pleaded his inability to execute the document on a

stamped paper and to get it registered

6 In these circumstances, I request that orders of Government may kindly be obtained as to how the acts of the Municipal Council in having accepted the resignation of the site owners, can be regularised

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Chitaldrug Dist

MN

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. L 5823-31
Rec 105-42-1

General and Revenue Secretariat,

Dated Bangalore, 13 December 1942

FROM

The Secretary to the Government of His Highness the Maharaja of Mysore
Law Department.

To

The Deputy Commissioner,
District.

SIR,

In connection with the recovery of arrears of taxes due on vacant sites in the Town and Minor Municipalities of your District either by their resumption or by having recourse to Civil Courts, etc., I am directed to state that the opinions of the Municipal Councils in your District as regards the existing practice etc., in this behalf were furnished to Government some two or three years ago. I am to request you to forward very early a copy of the said opinions to the Government now, as the previous references are not easily traceable.

I have the honour to be,
Sir,
Your most obedient servant,

for SECRETARY TO GOVERNMENT.

Ac .13.

G R S App F VI—G 2]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the *19*

Section Rl

File No 108-42

Serial No 29

Proceedings of the Government of His Highness the Maharaja of Mysore.

Date of issue 24/3 19

Signed by J. W. C. G. R. Rao

Read— Letter No A6 2639/41-2 dy 3-11-42 from the Dy Commr holding Dt ~~adalat thereon~~ requesting (1) sanction to write off a sum of Rs 86-2-0, being the arrears of taxes due by certain owners of vacant sites in the Jagalur ~~Order thereon~~ — No Minor M'cl and (2) soliciting orders regarding the action to be taken in respect of sites which are vacant for a long time in the municipalities and whether acts of the M cl in having accepted the resignation

May this be—

(i) printed?

(ii) treated as a standing order?

(iii) published in the Gazette English Part?

(iv) translated?

(v) placed at the disposal of the Press?

(vi) published in the Gazette Kannada Part?

of the site owners, can be regularised

Order no L9617-8

Sanction is accorded to write off as the sum of Rs 86-2-0, being the arrears of cess due by owners of vacant sites in the Tapchar Minor Mahal

Separate orders will issue regarding the second point raised by the Dc.

W 16?

Sec to Govt
Law dept

The Dc Chittagong Dist records.

1 — Correspondence to Govt

List of Enclosures

Copied by

Examined by

WD 03696—GPB—30 000—2 2 40

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

READ:-

Letter No.A6-2639/41-42 dated 3rd November 1942 from the Deputy Commissioner, Chitaldrug District, requesting (1) sanction to write off a sum of Rs.86-2-0, being the arrears of taxes due by certain owners of vacant sites in the Jagalur Minor Municipal ~~Council~~ and (2) soliciting orders regarding the action to be taken in respect of sites which are vacant for a long time in the Municipalities and whether acts of the Municipal Council in having accepted the resignation of the site owners, can be regularised.

- - - - - - -

ORDER NO: L9617-8

Dated, Bangalore, the 24th March 1943.

Sanction is accorded to write off a sum of Rs.86-2-0, being the arrears of taxes due by owners of vacant sites in the Jagalur Municipal ~~Council~~.

Separate orders will issue regarding the second point raised by the Deputy Commissioner.

For Secretary to Government,
Law Department.

To

The Deputy Commissioner, Chitaldrug District, with records.

* Comptroller to Government.

sr/3